COVID-19 WHAT EMPLOYER'S NEED TO KNOW

Prepared for Empower Florida, May 2020

Prepared By Kamilah L. Perry, Perry Law Group, LLC

FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA)

- The Families First Coronavirus Response Act (FFCRA or Act) requires certain employers to provide their employees with: I) paid sick leave and 2) expanded family and medical leave for specified reasons related to COVID-19.
- These provisions will apply from April 1, 2020 through December 31, 2020.



WHAT DOES THE LAW REQUIRE?

PAID SICK LEAVE

An employee is entitled to take paid leave related to COVID-19 if the employee is unable to work, including unable to telework, because the employee:

- 1) is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
- 2) has been advised by a health care provider to self-quarantine related to COVID-19;
- 3) is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
- 4) is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
- 5) is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or
- 6) is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services.

WHAT DO I HAVE TO PAY?

Generally, employers covered under the Act must provide employees:

Up to two weeks (80 hours, or a part-time employee's two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage



WHAT DO I HAVE TO PAY?



- If the employee is taking leave for reasons #1-3
 - 1) is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
 - 2) has been advised by a health care provider to self-quarantine related to COVID-19;
 - 3) is experiencing COVID-19 symptoms and is seeking a medical diagnosis;

You pay 100% of their pay up to \$511 daily and \$5,110 total

WHAT DO I HAVE TO PAY?

- If the employee is taking leave for reasons #4-6
 - 4) is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
 - 5) is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or
 - 6) is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services.

You pay 2/3 of their pay up to \$200 daily and \$2,000 total

WHAT ELSE IS REQUIRED UNDER THE FFCRA?



EXPANDED FAMILY AND MEDICAL LEAVE

- The new law also requires employers to give 12 weeks of partially paid leave for employees who cannot work from home and have to stay home to take care of a child whose school or place of care is closed due to the virus.
- The first two weeks can be unpaid (but the employee can use the paid sick leave previously discussed, or you can allow them to use their existing paid leave). YOU MAY NOT FORCE YOUR EMPLOYEE TO USE THEIR EXISTING LEAVE UNTIL THIS LEAVE IS EXHAUSTED.
- The remaining 10 weeks must be paid up to \$200 per day and \$12,000 total.

EXPANDED FAMILY MEDICAL LEAVE

- Under normal FMLA, the leave is unpaid and the employee must have worked for the company for a year, and the employer must have over 50 employees.
- However, under this temporary law, the employee needs to only have worked for 30 days and it must be paid, applies to all employers with under 500 employees.
- If the employee already took regular FMLA prior to the Coronavirus, you can deduct those days from the expanded leave they are permitted under this new law

DOES THIS APPLY TO ALL BUSINESSES?

- This applies to all employers with under 500 employees.
- Some businesses with less than 50 employees can opt out if paying out this leave will completely devastate the business.
- "The leave requirements would jeopardize the viability of the business as a going concern."



REMEMBER

- If the employee is able to work from home, they are not entitled to this paid leave
- The employee has to be the <u>only</u> caretaker of the child to take advantage of #5
- The child has to be a minor, or if over 18, unable to care for himself or herself
- Employers covered by the law can seek reimbursement of any qualifying FFCRA leave through tax credits.
- Employees will have no payout of this unused leave upon termination of employment



HOW AND WHEN DO I APPLY FOR THE TAX CREDIT?

- Employers pay the paid leave up front and take a dollar-for-dollar tax credit by retaining the amount of payroll taxes equal to the amount of qualifying sick and childcare leave that it paid, rather than deposit them with the IRS. This is effective as of April 1, 2020.
- The payroll taxes that are available for retention include withheld federal income taxes, the employee share of Social Security and Medicare taxes, and the employer share of Social Security and Medicare taxes with respect to all employees.
- For example, if an eligible employer paid \$5,000 in sick leave and is otherwise required to deposit \$8,000 in payroll taxes, the employer would only be required under the law to deposit \$3,000 on its next regular deposit date.
- If an eligible employer paid \$10,000 in sick leave and was required to deposit \$8,000 in taxes, the employer could use the entire \$8,000 of taxes in order to make qualified leave payments and file a request for an accelerated credit for the remaining \$2,000.
- https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs#substantiate_eligibility



Families First Coronavirus Response Act Emergency Paid Sick Leave Request

To be filled out ONLY if you are unable to work (including working from home) because of one of the reasons specified below. With the exception of reason (5) below, this leave may not be taken intermittently.

Employee Name	
Employee Position Direct Supervisor	
Dates Leave is Requested	
I am requesting leave based on the following circumstances:	
(1) I am subject to a federal, state, or local quarantine or isolation order related to COV	′ID-19;
Name of government entity ordering the quarantine	
(2) I have been advised by a health care provider to self-quarantine because of COVID-	19;
 Name of health care provider advising of self-quarantine I have provided documentation supporting this self-quarantine advisem 	ent
(3) I am experiencing symptoms of COVID-19 and is seeking a medical diagnosis;	
 I have provided documentation from a medical provider indicating that seeking medical diagnosis 	l am
(4) I am caring for an individual subject or advised to quarantine or self-isolate;	
 Name and relationship of person I am caring for and reason that I am reto provide care 	•
(5) I am caring for a son or daughter whose school or place of care is closed, or child caprovider is unavailable, due to COVID-19 precautions;	re
 Please fill out and attach Expanded Family Medical Leave Act Request F 	orm
(6) I am experiencing substantially similar conditions as specified by the Secretary of Human Services, in consultation with the Secretaries of Labor and Treasury.	ealth and

Families First Coronavirus Response Act Expanded Family and Medical Leave Request Form

To be filled out ONLY if you have been employed for 30 days and are unable to work (including working from home) because of a bona fide need to care for your child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19. This leave may be taken intermittently.

Employee Name		
Empl	oyee Position	Direct Supervisor
Date	s Leave is Requested	
1.	Name of the school that ha	s closed or place of care that is unavailable
notic	e, confirmation or other proof day care, private school, nanny	than an Orange or Osceola public school, please also provide a that the school is closed or the child care is otherwise unavailable or other individual babysitter no longer available, etc.)
2. whos		and Medical Leave Act, only one caretaker can take leave for a child. I am my child's/children's only caretaker yes no
If no,	please explain why you are th	e caretaker that must provide childcare.

4. For each child over the age of 14, please explain the special circumstances requiring your need to provide care due to school or child care closure:

FREQUENTLY ASKED QUESTIONS

ANSWERS TO EMPLOYER'S QUESTIONS ABOUT RETURNING EMPLOYEES TO WORK



RETURNING YOUR EMPLOYEES BACK TO WORK

In general, OSHA and the WHO recommend:

- Make sure your workplaces are clean and hygienic. Surfaces (e.g. desks and tables) and objects (e.g. telephones, keyboards) and all other equipment need to be wiped with disinfectant regularly
- Discourage workers from using other workers' phones, desks, offices, or other work tools and equipment, when
 possible.
- Open windows and doors whenever possible to make sure the space is well ventilated.
- Promote regular and thorough hand-washing by employees, contractors and customers., and make sure they all have access to places where they can wash their hands with soap and water
- Put sanitizing hand rub dispensers in prominent places around the workplace. Make sure these dispensers are regularly refilled
- Display posters promoting hand-washing –look on www.WHO.int.

RETURNING YOUR EMPLOYEES BACK TO WORK



- Require workers to stay home if they are sick.
- Require employees to self-monitor for signs and symptoms of COVID-19 and report if they suspect possible exposure, or if they are sick or experiencing symptoms of COVID-19.
- Explore whether you can establish different work policies and practices, such as flexible worksites (e.g., telecommuting) and flexible work hours (e.g., staggered shifts), to increase the physical distance among employees and between employees and others
- Promote good respiratory hygiene in the workplace. Encourage face masks or ensure that or paper tissues are available at your workplaces, for those who develop a runny nose or cough at work, along with closed bins for hygienically disposing of them
- Minimizing contact among workers, clients, and customers by replacing face-to-face meetings with virtual communications and implementing telework if feasible.
- Retain the names and contact details of all participants for at least one month. This will help public health authorities trace people who may have been exposed to COVID-19 if one or more participants become ill shortly after the event.

Memo: Coronavirus and Flu Prevention

Date:

To: All employees

From:

In light of the COVID-19 (coronavirus) pandemic, and the fact that the seasonal influenza (flu) virus is also widespread, we are taking proactive steps to address a number of business concerns. First and foremost, we want to maintain a safe workplace and encourage and/or adopt practices protecting the health of employees, customers, visitors or others. We also want to ensure the continuity of business operations during this pandemic.

We ask all employees to cooperate in taking steps to reduce the transmission of communicable diseases in the workplace. Employees are reminded of the following:

- Stay home when you are sick.
- Wash your hands frequently with warm, soapy water for at least 20 seconds.
- Cover your mouth with tissues whenever you sneeze, and discard used tissues in the trash.
- Avoid people who are sick with respiratory symptoms.
- · Clean frequently touched surfaces.

[Company name] will provide alcohol-based hand sanitizers throughout the workplace and in common areas. Cleaning sprays and wipes will also be provided to clean and disinfect frequently touched objects and surfaces such as telephones and keyboards.

Employees are encouraged to use telephone and video conferencing instead of face-to-face meetings as much as possible during this outbreak. IT support services are available to employees who need assistance with this technology.

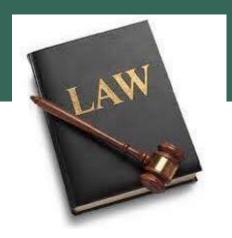
It is critical that employees do not report to work while they are experiencing respiratory symptoms such as fever, cough, shortness of breath, sore throat, runny or stuffy nose, body aches, headache, chills or fatigue. Currently, the Centers for Disease Control and Prevention recommends that employees remain at home until they are free of fever for 72 hours without the use of fever-reducing medications, the employee's symptoms have improved and at least ten (10) days have passed since the symptoms first appeared.

Many times, with the best of intentions, employees report to work even though they feel ill. We provide paid sick time and other benefits to compensate employees who are unable to work due to illness. Employees who report to work ill will be sent home in accordance with these health guidelines.

While we currently do not offer formal telework arrangements, [company name] will consider, on a case-by-case basis, requests from employees to work from home during this time. While not all positions are conducive to telework, those positions with primary job duties that can be effectively performed remotely will be given consideration.

Please contact the human resources department with any questions or concerns.

DO I LEGALLY HAVE TO PROTECT MY EMPLOYEES?



- The Occupational Safety and Health Act imposes a "general duty" to keep the workplace "free from recognized hazards" that could cause workers serious harm.
- The Occupational Safety and Health Administration has also put out some additional safety standards for COVID-19. For example, OSHA requires employers to provide workers respirators or other personal protective equipment if job hazards demand it.
- Another rule requires employers to provide hand-washing facilities to non-mobile workers.
- See https://www.osha.gov/Publications/OSHA3990.pdf for guidance on what to do for YOUR workers depending on their level of risk of exposure

DO EMPLOYEES HAVE TO RETURN TO WORK UPON DEMAND? WHAT IF THEY ARE AFRAID OF CATCHING THE CORONAVIRUS?

- The short answer is yes.
- You have the right to order your employees back to work.
- If they have accrued leave, you can allow approved absences for sick and/or vacation.
- Otherwise, if the employee has no special rights and you need them in order to operate, you could fire them if they
 refuse to work and have no legal liability.
- Make sure you document that you have offered the employee the opportunity to return to work, and it was rejected.
 The rejection should be considered a resignation.
- That's the legal answer.
- If you can, be flexible. Allow employees to work from home if possible. If not, try to provide assurance about all of the measures that you are taking for their safety. Have a conversation and learn what the person needs and determine if it is feasible to comply.

WHAT ARE "SPECIAL RIGHTS"?



- I'm afraid to come back because I don't want to bring the virus home to my family.
- I'm afraid to come back because my immune system is compromised due to my cancer history.
- In that scenario, you must determine if you have to comply with the Americans with Disabilities Act or the Family Medical Leave Act, and find out if they need accommodations.
- It could be a special mask, telecommuting or a leave, depending on the situation.
- Caveat: Protests The National Labor Relations Act gives workers union or not a job-protected right to
 engage in "concerted activity for the purpose of mutual aid or protection"
 - Under the Occupation Safety and Health Act (OSH Act), employees are only entitled to refuse to work if they believe they
 are in imminent danger.

WHAT IF MY EMPLOYEES ARE STILL AFRAID TO COME TO WORK?

- To reassure employees that their health is a priority, communicate all the safety steps being taken, starting with a clear justification for reopening or bringing employees back to the office in the first place.
- Put rules in place for your business needs and be strict.
- When they see rules, they know you are taking it seriously, and will feel more comfortable.



CAN I ASK ABOUT MY EMPLOYEE'S HEALTH INFORMATION AND TAKE THEIR TEMPERATURE?

- Yes. The EEOC has confirmed that employers are allowed to ask about coronavirusrelated symptoms and take employee's temperatures.
- The EEOC also permits employers to require that employees be tested for the virus before returning to work, but that is not practical.
- Whatever you do, you must do the same thing for all employees. Do not selectively enforce any policies.

CAN I REQUIRE EVERYONE TO WEAR A MASK?



- Personal care workers are required to wear masks and gloves, per Florida mandate.
- You may require everyone who enters your building to wear a mask, including employee, contractors and visitor.
- Some employees may have medical conditions that limit their ability to wear a certain face mask or all face coverings.
- When an employee with a disability needs an accommodation related to PPE (such as modified face masks for interpreters) or an employee needs a religious accommodation under Title VII of the Civil Rights Act (such as modified equipment due to religious garb), the employer "should discuss the request and provide the modification or an alternative if feasible and not an undue hardship on the operation of the employer's business under the ADA or Title VII."

CAN ITELL MY EMPLOYEES THAT ANOTHER EMPLOYEE HAS CONTRACTED THE VIRUS?

- No.
- The Americans with Disabilities Act (ADA) privacy rules restrict employers from sharing personal health information of an employee.
- Employers should inform employees that possible exposure has occurred in the workplace without disclosing any identifying information about the individual who tested positive.



WHAT IF MY EMPLOYEE TELLS ME THAT SHE HAS BEEN EXPOSED TO SOMEONE WITH THE CORONAVIRUS?

- According to <u>CDC guidance</u>, essential employees who have had close contact with a person diagnosed with COVID-19 <u>may continue to work</u> as long as the employee is asymptomatic and protective measures are taken.
- This includes screening the employee each workday for fever and other symptoms, having the employee wear a mask and regularly disinfecting work areas.



CAN I REQUIRE A DOCTOR'S NOTE BEFORE A SICK EMPLOYEE IS ALLOWED TO RETURN TO WORK?

- If an employer applies the practice consistently, clearance from a health care provider to return to work can be required.
- However, guidance from the Centers for Disease Control and Prevention (CDC) suggests employers remove such requirements during a health crisis as access to health care providers may be limited.





kperry@perrylawfla.com www.perrylawfla.com (813)509-2500